



TAX POLICY & PLANNING

Revenue Information Bulletin

Revenue Information Bulletin No. 26-019

September 28, 2026

Individual Income Tax

Inflation Adjustment to Standard Deduction and Retirement Income Exemption

Purpose

This Information Bulletin notifies taxpayers of the inflation adjustments to the Louisiana individual income tax standard deduction and retirement income exemption, as required by La. R.S. 47:294 and 44.1, respectively.

Adjustment to the Standard Deduction and Retirement Exemption

Pursuant to La. R.S. 47:294 and 44.1 the standard deduction and the retirement income exemption are adjusted annually for inflation. Each year, the prior year amounts must be multiplied by the percentage increase in the Consumer Price Index for All Urban Consumers (CPI-U), as reported by the United States Department of Labor, Bureau of Labor Statistics.

The adjusted amounts for tax year 2026 are shown below:

Deduction/Exemption Title	2025 Amounts	CPI-U Multiplier	2026 Amounts
Standard Deduction (Single Individual/Married Filing Separately)	\$12,500	2.7%	\$12,838
Standard Deduction (Married Filing Jointly/Head of Household/ Qualified Surviving Spouse)	\$25,000	2.7%	\$25,676
Retirement Exemption	\$12,000	2.7%	\$12,324

Questions regarding this Bulletin should be sent to PolicyIncome@la.gov. Please include RIB 26-019 in the subject line of any emails sent to LDR regarding this Bulletin.

Jarrod J. Coniglio
Secretary

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